



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do **not** file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at www.mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2005

Long-Term Capital Gains and Losses, Excluding Collectibles

▼ If showing a loss, mark an X in box at left

1	Enter amounts included in U.S. Schedule D, line 8, col. f	1	<input checked="" type="checkbox"/> , , , .
2	Enter amounts included in U.S. Schedule D, line 9, col. f	2	<input checked="" type="checkbox"/> , , , .
3	Enter amounts included in U.S. Schedule D, line 11, col. f	3	<input checked="" type="checkbox"/> , , , .
4	Enter amounts included in U.S. Schedule D, line 12, col. f	4	<input checked="" type="checkbox"/> , , , .
5	Enter amounts included in U.S. Schedule D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10	5	<input checked="" type="checkbox"/> , , , .
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions.....	6	<input checked="" type="checkbox"/> , , , .
7	Carryover losses from prior years. See instructions	7	<input checked="" type="checkbox"/> , , , .
8	Combine lines 1 through 7.....	8	<input checked="" type="checkbox"/> , , , .
9	Differences, if any. See instructions	9	<input checked="" type="checkbox"/> , , , .
10	Adjusted capital gains and losses. See instructions	10	<input checked="" type="checkbox"/> , , , .
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11	<input checked="" type="checkbox"/> , , , .
12	Subtotal. Subtract line 11 from line 10. See instructions	12	<input checked="" type="checkbox"/> , , , .
13	Capital losses applied against capital gains. See instructions	13	<input checked="" type="checkbox"/> , , , .
14	Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14	<input checked="" type="checkbox"/> , , , .
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15	<input checked="" type="checkbox"/> , , , .
16	Subtotal. Combine line 14 and line 15. See instructions	16	<input checked="" type="checkbox"/> , , , .
17	Allowable deductions from your trade or business (from Schedule C-2). See instructions	17	<input checked="" type="checkbox"/> , , , .
18	Subtotal. Subtract line 17 from line 16. Not less than "0"	► 18	<input checked="" type="checkbox"/> , , , .
19	Excess exemptions (from worksheet in instructions), only if single, head of household or married filing jointly; or excess home heating fuel deduction (from worksheet instructions)	19	<input checked="" type="checkbox"/> , , , .
20	Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0"	► 20	<input checked="" type="checkbox"/> , , , .
21	Tax on long-term capital gains. Multiply line 20 by .053 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. Note: If choosing the optional 5.85% tax rate, multiply line 20 by .0585 ► 21		<input checked="" type="checkbox"/> , , , .
22	Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22	<input checked="" type="checkbox"/> , , , .